

Instructions for Form FTB 3537

Payment for Automatic Extension for LLCs

What's New

Estimated Fee for LLCs – For taxable years beginning on or after 01/01/2009, the LLC fee must be estimated and paid by the 15th day of the 6th month of the current taxable year. LLCs will use new form FTB 3536, Estimated Fee for LLCs, to remit the estimated fee. A new penalty in the amount of 10% of the underpayment of estimated fee will apply if the estimated LLC fee is underpaid. However, the estimated fee underpayment penalty will not apply if the amount paid by the due date is equal to or greater than the total amount of the LLC's fee paid in the preceding taxable year. The LLC fee remains due and payable by the due date without extension of the LLC's return. LLCs will also use Form FTB 3536 to pay by the due date of the LLC's return, any amount of LLC fee due which was not paid as an estimated fee payment. If the taxable year of the LLC ends prior to the 15th day of the 6th month of the taxable year, no estimated fee payment is due, and the LLC fee is due on the due date of the LLC's return.

General Information

California does not require the filing of written extensions. If a limited liability company (LLC) cannot file Form 568, Limited Liability Company Return of Income, by the due date, the LLC is granted an automatic six-month extension.

If the tax return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15, 2009 (calendar year), the automatic extension will apply.

However, an extension of time to file is **not** an extension of time to **pay** the LLC fee or the nonconsenting nonresident members' tax.

Only use form FTB 3537, Payment for Automatic Extension for LLCs, if both of the following apply:

- The LLC cannot file Form 568 by the due date
- Tax or fees are owed for 2008

If tax or fees are not owed, there is nothing to file at this time. **Do not** complete or mail this form.

If tax or fees are owed, complete the form below. Mail the form along with the check or money order payable to the Franchise Tax Board (FTB) by the 15th day of the 4th month following the close of the taxable year (fiscal year) or April 15, 2009 (calendar year), to avoid late payment penalties and interest.

LLCs electing to be taxed as corporations should use form FTB 3539, Payment for Automatic Extension for Corps and Exempt Orgs.

Do not use this form if you are paying the \$800 annual LLC tax. Instead use the 2009 form FTB 3522, LLC Tax Voucher.

Round Cents to Dollars – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

How to Complete Form FTB 3537

Enter all the information requested on the payment form. To ensure the timely and proper application of the payment to the LLC's account, enter the California

Secretary of State (SOS) file number (assigned upon registration with the SOS) and the federal employer identification number (FEIN).

Private Mail Box

Include the Private Mail Box (PMB) in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Side 1

Box 1, LLC fee due – This is the amount you expect to enter on Form 568, Side 1, line 2. Use the chart located in the Form 568 Tax Booklet, to estimate the LLC fee.

Box 2, Member's tax due – Enter the amount from Side 2. See the Form 568 Tax Booklet, (Specific Instructions - Schedule T) for the proper calculation of this tax.

Box 3, Amount of payment – Enter the total of box 1 and box 2.

Side 2

List the name, social security number (SSN)/individual taxpayer identification number (ITIN), or FEIN for each nonconsenting nonresident member that did not sign form FTB 3832, Limited Liability Company Nonresident Members' Consent.

Where to File

Make check or money order payable to the "Franchise Tax Board." Write the SOS file number, FEIN, and "2008 FTB 3537" on the check or money order. Detach the form portion from the bottom of the page. Enclose, but do not staple, your payment to the form and mail to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0651

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

If no payment is due, do not mail this form.

Penalties and Interest

If the LLC fails to pay its total tax liability by the due date of the tax return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, the LLC's tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year. The late payment penalty may be waived, based on reasonable cause, where the greater of the annual tax or 90% of the tax shown on the return is paid by the original due date of the return.

Internet Access

You can download, view, and print California tax forms and publications from our website at ftb.ca.gov.

Access other state agencies' websites through the State Agencies Directory on the California website at ca.gov.

✂ DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE ✂
Fiscal year: File and Pay by the 15th day of the 4th month following the close of the taxable year.
Calendar year: File and Pay by APRIL 15, 2009.

TAXABLE YEAR

CALIFORNIA FORM

2008 Payment for Automatic Extension for LLCs

3537 (LLC)

For calendar year 2008 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.		Secretary of State (SOS) file number _____	
Limited liability company name _____		FEIN _____	
DBA _____			
Address (including suite, room, PO Box, or PMB no.) _____			
City _____	State _____	ZIP Code _____	
Contact Telephone No. _____			
() _____			
DO NOT USE THIS FORM TO PAY THE ANNUAL LLC TAX.			
If amount of payment is zero, do not mail form } ▶			
		Box 1 – LLC fee due _____ 00	
		Box 2 – Member's tax due (Side 2) _____ 00	
		Box 3 – Amount of payment (add Box 1 and 2) _____ 00	

Form at bottom of page

✂ DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE ✂

Limited liability company name	Secretary of State (SOS) file number	FEIN
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Nonresident member(s) that did not sign form FTB 3832: **Taxable Year 2008**

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Member's name	SSN, ITIN, or FEIN	Distributive share of income	Tax rate	Member's total tax due (see instructions)	Amount withheld by this LLC on this member – reported on Form 592-B	Member's net tax due

Total member's tax due. Enter this amount in Box 2 on Side 1 (This is the amount you expect to enter on Form 568, Side 1, line 4) \$

Attach additional sheets if necessary.